

2015

CERTIFICATE

To the Clerk of Riley County, State of Kansas
We, the undersigned, officers of

City of Leonardville

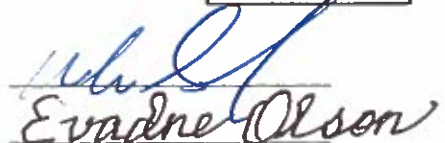

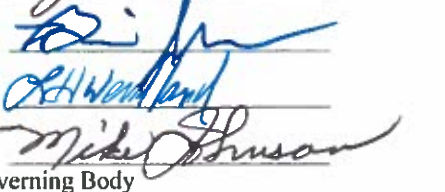
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2015; and
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

			2015 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:			Page No.		
Computation to Determine Limit for 2015			2		
Allocation of MVT, RVT, and 16/20M Veh Tax			3		
Schedule of Transfers			4		
Statement of Indebtedness			5		
Statement of Lease-Purchases			6		
Computation to Determine State Library Grant			7		
Fund	K.S.A.				
General	12-101a	8	312,123	48,613	23.446 ✓
Debt Service	10-113	9	8,122		
Library	12-1220	9	5,000	4,164	2.008 ✓
Special Highway		10	19,375		
Water Works		10	125,671		
Sewer Utility	12-825d	11	95,792		
Totals		xxxxxx	566,083	52,777	25.454 ✓
Notice of the vote to adopt required to be published and attached to the budget?			No		County Clerk's Use Only
Budget Summary		12			2,073.390 ✓
Neighborhood Revitalization					Nov 1, 2014 Total Assessed Valuation

Assisted by:
Sink, Gordon & Associates, LLP
Public Accountants
Address:
727 Poyntz Avenue
Manhattan, KS 66502
Email:
info@sinkgordon.com

Date Attested: 10.31, 2014


County Clerk


Evadne Olson

James K. Olson

Mike Johnson
Governing Body

City of Leonardville

2015

Computation to Determine Limit for 2015

		Amount of Levy
1. Total tax levy amount in 2014 budget	+ \$	<u>51,667</u>
2. Debt service levy in 2014 budget	- \$	<u>0</u>
3. Tax levy excluding debt service	\$	<u>51,667</u>
2014 Valuation Information for Valuation Adjustments		
4. New improvements for 2014 :	+ _____	<u>11,903</u>
5. Increase in personal property for 2014 :		
5a. Personal property 2014	+ _____	<u>36,382</u>
5b. Personal property 2013	- _____	<u>56,366</u>
5c. Increase in personal property (5a minus 5b)	+ _____	<u>0</u>
		(Use Only if > 0)
6. Valuation of annexed territory for 2014 :		
6a. Real estate	+ _____	<u>0</u>
6b. State assessed	+ _____	<u>0</u>
6c. New improvements	- _____	<u>0</u>
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ _____	<u>0</u>
7. Valuation of property that has changed in use during 2014 :	+ _____	<u>1,439</u>
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		<u>13,342</u>
9. Total estimated valuation July 1, 2014	<u>2,072,895</u>	
10. Total valuation less valuation adjustment (9 minus 8)		<u>2,059,553</u>
11. Factor for increase (8 divided by 10)		<u>0.00648</u>
12. Amount of increase (11 times 3)	+ \$	<u>335</u>
13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$	<u>52,002</u>
14. Debt service levy in this 2015 budget		<u>0</u>
15. 2015 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		<u>52,002</u>
16. Consumer Price Index for all urban consumers for calendar year 2013		<u>1.50%</u>
17. Consumer Price Index adjustment (3 times 16)	\$	<u>775</u>
18. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$	<u>52,777</u>

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Leonardville

2015

Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax

Budgeted Funds for 2014	Budget Tax Levy Amount for 2013	Allocation for Proposed Year 2015		
		MVT	RVT	16/20M Veh
General	47,547	7,933	221	110
Debt Service				
Library	4,120	687	19	10
TOTAL	51,667	8,620	240	120

County Treas Motor Vehicle Estimate 8,620

County Treasurers Recreational Vehicle Estimate 240

County Treasurers 16/20M Vehicle Estimate 120

Motor Vehicle Factor 0.16684

Recreational Vehicle Factor 0.00465

16/20 Vehicle Factor 0.00232

City of Leonardville

2015

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
Sewer Utility	Debt Service	8,400	8,400	8,400	12-825d
	Totals	8,400	8,400	8,400	
	Adjustments*				
	Adjusted Totals	8,400	8,400	8,400	

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2015

Library found in: City of Leonardville
Riley County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2014</u>	Proposed Year <u>2015</u>
Ad Valorem Tax	\$4,120	\$4,164
Delinquent Tax	\$70	\$120
Motor Vehicle Tax	\$675	\$687
Recreational Vehicle Tax	\$25	\$19
16/20M Vehicle Tax	\$10	\$10
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$4,900	\$5,000
Difference in Total Taxes:	\$100	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$2,093,041	\$2,072,895
Did Assessed Valuation Decrease?	Yes	
Levy Rate	1.968	2.009
Difference in Levy Rate:	0.041	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

Page No. 8

City of Leonardville

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	10,139	10,427	10,705
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Transfer from Sewer Utility	8,400	8,400	8,400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	8,400	8,400	8,400
Resources Available:	18,539	18,827	19,105
Expenditures			
Principle	6,987	7,196	7,409
Interest	1,125	916	703
Service Fee		10	10
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	8,112	8,122	8,122
Unencumbered Cash Balance Dec 31	10,427	10,705	xxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	8,122	8,122	8,122
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		8,122
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	4,302	4,120	xxxxxxxxxxxxxxxxxx
Delinquent Tax	38	70	120
Motor Vehicle Tax	652	675	687
Recreational Vehicle Tax	17	25	19
16/20M Vehicle Tax	10	10	10
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	5,019	4,900	836
Resources Available:	5,019	4,900	836
Expenditures			
Operating Expenditures	5,019	4,900	5,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	5,019	4,900	5,000
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	5,300	4,900	5,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		5,000
	Tax Required		4,164
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			4,164

Qualifies for S

City of Leonardville

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	7,851	7,265	5,705
Receipts:			
State of Kansas Gas Tax	12,619	11,780	11,880
County Transfers Gas		910	940
Rock & Sand	1,264	750	850
Black Top	252		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	14,135	13,440	13,670
Resources Available:	21,986	20,705	19,375
Expenditures:			
Street Repair and Maint			
Commodities	14,721	15,000	19,375
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	14,721	15,000	19,375
Unencumbered Cash Balance Dec 31	7,265	5,705	0
2013/2014/2015 Budget Authority Amount:	18,874	19,066	19,375

Adopted Budget Water Works	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	71,091	76,671	62,671
Receipts:			
Charges to Customers	56,509	60,000	63,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	56,509	60,000	63,000
Resources Available:	127,600	136,671	125,671
Expenditures:			
Personal Services	31,139	32,500	35,000
Contractual Services	14,946	16,000	18,500
Commodities	4,819	6,500	8,000
Capital Outlay		19,000	64,171
Miscellaneous	25		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	50,929	74,000	125,671
Unencumbered Cash Balance Dec 31	76,671	62,671	0
2013/2014/2015 Budget Authority Amount:	126,583	126,091	125,671

City of Leonardville

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	60,866	71,692	60,792
Receipts:			
Charges to Customers	35,378	35,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	35,378	35,000	35,000
Resources Available:	96,244	106,692	95,792
Expenditures:			
Personal Services	13,919	15,000	18,500
Contractual Services	1,011	7,500	10,000
Commodities	1,208	6,000	8,000
Transfer to Bond & Interest	8,400	8,400	8,400
Capital Outlay		9,000	50,892
Miscellaneous	14		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	24,552	45,900	95,792
Unencumbered Cash Balance Dec 31	71,692	60,792	0
2013/2014/2015 Budget Authority Amount:	77,352	83,465	95,792

Adopted Budget 0	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount:	0	0	0

2015

NOTICE OF BUDGET HEARING

The governing body of
City of Leonardville
will meet on August 5, 2014 at 7:30 PM at Leonardville Community Building for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	149,032	20.381	177,000	22.717	312,123	48,613	23.452
Debt Service	8,112		8,122		8,122		
Library	5,019	1.970	4,900	1.968	5,000	4,164	2.009
Special Highway	14,721		15,000		19,375		
Water Works	50,929		74,000		125,671		
Sewer Utility	24,552		45,900		95,792		
Totals	252,365	22.351	324,922	24.685	566,083	52,777	25.461
Less Transfers	8,400		8,400		8,400		
Net Expenditure	243,965		316,522		557,683		
Total Tax Levied	50,957		51,667		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	2,279,893		2,093,041		2,072,895		

Outstanding Indebtedness,

	2012	2013	2014
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	46,762	39,976	32,988
Lease Purchase Principal	0	0	0
Total	46,762	39,976	32,988

*Tax rates are expressed in mills

Deandra Anderson
City Official Title: City Clerk

The Riley Countian

P.O. Box 333 • 207 S. Broadway • Riley, Kansas 66531
785-485-2290
FAX 785-485-2290

STATE OF KANSAS, RILEY COUNTY, ss:

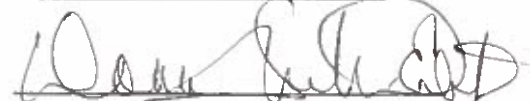
Donna Sullivan, being first duly sworn, deposes and says: That she is editor of *The Riley Countian*, a weekly newspaper printed in the State of Kansas, and published in and of general paid circulation on a yearly basis in Riley County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least weekly 50 times a year; has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Riley in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 23rd day of July, 2014-, with subsequent publication being made on the following dates:

_____, 2014

_____, 2014


Donna Sullivan, Editor

Subscribed and sworn to before me this 23rd day of

July, 2014.


Notary Public

(SEAL)



Printer's Fee \$ 26.25

Additional Copies \$ 0

TOTAL \$ 26.25

(Published in The Riley Countian July 23, 2014)

NOTICE OF BUDGET HEARING

The governing body of Riley County, Kansas, will meet on August 5, 2014 at 7:30 PM at the County Administration Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015	
	Expenditures	Actual Tax Rate	Expenditures	Actual Tax Rate	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax
General	100,000	20.10	100,000	20.10	100,000	20.10
Public Services	8,172	8.17	8,172	8.17	8,172	8.17
Library	7,819	7.82	7,819	7.82	7,819	7.82
Special Services	14,751	14.75	14,751	14.75	14,751	14.75
Water & Sewer	30,000	30.00	30,000	30.00	30,000	30.00
Senior Center	14,533	14.53	14,533	14.53	14,533	14.53
Total	175,282	17.53	175,282	17.53	175,282	17.53
Less: Transfers	8,800		8,800		8,800	
Net Expenditures	166,482		166,482		166,482	
Total Tax Levied	30,000		30,000		30,000	
Assessed Valuation	2,750,000		2,750,000		2,750,000	
Outstanding Indebtedness, January 1,	2012		2013		2014	
City of Riley	0		0		0	
Revenue Bonds	0		0		0	
Other	46,752		46,752		46,752	
Loan Purchase Principal	0		0		0	
Total	46,752		46,752		46,752	

* Tax rates are expressed in mills

Donna Anderson
City Official Title: City Clerk